

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 2904, CUTTACK, THURSDAY, DECEMBER 28, 2023 / PAUSA 7, 1945

[No.15970-TRN-LC-MISC-0018/2023/T.]

COMMERCE & TRANSPORT (TRANSPORT) DEPARTMENT
RESOLUTION

The 27th December, 2023

Sub: One time settlement of Arrear Motor Vehicle Tax / Addl. Tax & penalty.

1. It has come to the notice of Government that arrear Motor Vehicle Tax / Addl. Tax and Penalty is pending for quite long time against a number of vehicle owners. As the penalty amount is 200% of the tax, if not paid by due date, the amount of arrear becomes much higher and the owners having low income are not able to clear the amount. To add to the situation, during Covid-19 pandemic, many vehicle owners were not able to pay Tax / Addl. Tax due to non-plying of the vehicle.
2. Some of the vehicle owners have preferred to filed writ petitions before Court for exemption of arrear tax / addl. tax / penalty. In some cases, registered owners are not available in the given address, some of the owners died, some of the owners changed their place of residence or place of business etc. for which it was not possible to recover arrear dues in spite of Tax Recovery Cases instituted by RTOs
3. Some of the Tractors and Trailers engaged for agricultural purpose have not paid their MV Taxes due to ignorance or their poor economic condition.
4. In order to encourage vehicle owners to come over to Voluntary Vehicle-Fleet Modernization Program, MoRT&H, Government of India have issued advisory and requested State Governments to announce one-time waiver of pending tax/ Addl tax so that the owners of old vehicles will come forward to de-registered their vehicles by scrapping those vehicles in the Registered Scrapping Centres which is being done in a scientific manner without any pollution.

Taking all these factors into consideration, i.e. to help farmers by reducing their burden on arrear MV tax / Addl. tax liabilities in respect of Tractor and Trailer owned by them, to streamline collection of arrear tax/ Addl tax and penalty outstanding against different class of vehicles and to reduce protracted litigations, and to encourage and help vehicle owners to dispose of their old / unused vehicles at RVSF under Voluntary Vehicle-Fleet Modernization Program and cancellation of Registration, Government have been pleased to announce the following MV tax / Addl. Tax waiver benefits as under Table- I to III below in exercise of powers conferred under Section -15 of the Odisha Motor Vehicle Taxation Act, 1975.

This has been concurred by Finance Department in their file No.FIN-ES3-MISC-0013-2020 on 18.08.2023.

The above benefit is one time and will be effective for a period one year from the date of publication of the notification in the Odisha Gazette unless extended by Government.

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TABLE-1

<u>For all Transport Vehicles except Agricultural Tractor, Tractor & Trailer combinations and Three-wheeler Goods / passenger vehicle</u>				
Sl. No.	Period of non-payment of tax/ Addl tax	Quantum of Penalty to be Exempted	Quantum of Tax/ Addl. tax to be Exempted	Remarks
1	01.04.2020 to 31.03.2022	Full Exemption	No exemption	<ul style="list-style-type: none"> There shall be no exemption of arrear MV Tax/Addl. Tax. Such exemption of full penalty is applicable if the owner of the vehicle pays entire outstanding MV Tax/Addl. Tax in one installment along with 12% interest. In case the vehicle owner voluntarily opted to come over to RVSF and deposit his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl tax and penalty.
2	01.04.2010 to 31.03.2020	Full Exemption	No Exemption	<ul style="list-style-type: none"> The owner / possessor will be eligible to get full exemption of entire arrear penalty, if he / she pays entire arrear outstanding M.V. Tax / Addl. Tax in one

				installment along with 12% interest. <ul style="list-style-type: none"> In case the vehicle owner voluntarily opted to come over to RVSF and deposit his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl.tax and penalty.
3	01.04.1992 to 31.03.2010	Full Exemption	Fifty percent	<ul style="list-style-type: none"> Exemption of full penalty and 50% of arrear MV Tax/Addl. Tax against a vehicle may be availed by the owner / possessor, if he / she intend to operate the vehicle. In such case the owner or possessor shall have to pay fifty percent of entire outstanding MV Tax/Addl. Tax in one installment along with 12% interest.
				<ul style="list-style-type: none"> In case the vehicle owner voluntarily opted to come over RVSF and deposited his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax / Addl. tax and penalty.
4	31.03.1992 and before	Full Exemption	Full Exemption	

TABLE-2

For Agricultural Tractor, Tractor & Trailer combinations				
Sl. No.	Period of non-payment of tax/ Addl. tax	Quantum Of Tax / Addl. Tax and Penalty to Be Paid	Remarks	
1	01.04.2017 to 31.03.2022	Rs.3,000/-	<ul style="list-style-type: none"> The owner / possessor of such vehicles shall have to pay the entire amount in one instalment along with 12% interest. In case the vehicle owner voluntarily opted to come over to RVSF and deposit his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl.tax and penalty. 	
2	01.04.2010 to 31.03.2017	Rs.5000/-		
3	01.04.1992 to 31.03.2010	Rs.7000/-		
4	31.03.1992 and before	Full Exemption		

TABLE-3

Three-wheeler Goods / passenger vehicle			
Sl. No.	Period of non-payment of tax/ Addl. tax	Quantum Of Tax/ Addl. Tax and Penalty to Be Paid	Remarks
1	01.04.2017 to 31.03.2022	Rs.1,000/-	<ul style="list-style-type: none"> The owner / possessor of such vehicles shall have to pay the entire amount in one instalment along with 12% interest. In case the vehicle owner voluntarily opted to come over to RVSF and deposited his vehicle at RVSF Center for de-registration, there shall be full exemption of arrear tax/ Addl.tax and penalty.
2	01.04.2010 to 31.03.2017	Rs.2,000/-	
3	01.04.1992 to 31.03.2010	Rs.3,000/-	
4	31.03.1992 and before	Full Exemption	

Note:-

1. The vehicle owners / possessor who want to avail the exemption of M.V. Tax / Addl. Tax / Penalty is required to apply in format as at **Annexure -1**.
2. The vehicle owners / possessor who want to avail exemption of M.V. Tax / Addl. Tax / Penalty and cancellation of Registration Certificate are required to apply in the prescribed format as at **Annexure-2**.
3. The vehicle owner who have already disposed off as scrap / sold the vehicle without obtaining order of cancellation of registration certificate from RTO or without any intimation to RTO concerned, he/she shall file a declaration as per format as per **Annexure-3** (Affidavit) along with the application as per format in **Annexure-4**. The affidavit must be duly executed before any executive magistrate indicating the date & mode of disposal of the vehicle. On submission of **Anexure-3** and **Anexure-4**, the RTO shall limit tax/ Addl. tax/penalty till **the month** in which the vehicle was disposed of as scrap / sold on the basis of **Annexure-3** and **Annexure-4** filed by the vehicle owner and extend exemption as prescribed in **Table-1** or **Table-2** or **Table-3**, as the case may be.

By Order Of Governor
USHA PADHEE
Principal Secretary to Government

ANNEXURE – 1**FORMAT
PART-1**

(In case the owner wants to avail only MV Tax/Addl. Tax/Penalty Exemption)

To,

The Taxing Officer
RTO _____

Sub:- Willingness for availing the benefit of arrear tax/Addl. tax waiver/ exemption as per Notification No. _____ dated _____, issued by Government in Commerce and Transport (Transport) Department.

Sir,

I/We Mr./Mrs/M/S _____ S/D/W of Mr. _____ At _____
 PO _____ PS _____ Dist. _____, State _____ am/are the
 registered owner of the vehicle No. _____, Make _____, Type _____
 Model _____, Eng No. _____, Ch No. _____.

The MV Tax/Addl. Tax of my vehicle has been paid upto _____. That I could not
 pay the MV tax/Addl. Tax of my vehicle till 31.03.2022 due to -----
 -----**(Please mention the reason)** .

I want to avail the benefit for the period from _____ to _____ and am willing to pay the
 entire outstanding dues shown against my vehicle in one instalment.

I would therefore request you to kindly accept my application.

Dt _____

Yours faithfully,

Signature: _____

Name: _____

Address: _____

Mob. No. _____

Email: _____

PART - 2**(To be filled by the RTO office)**

Received application from Mr./Mrs/M/S _____ under arrear tax/Addl. Tax waiver benefit for
 his vehicle No. _____ on dt _____ vide application No. _____. The
 owner will be intimated in due course for depositing the dues.

Signature of receiving officer with Seal

ANNEXURE – 2**FORMAT
PART-1**

(In case the owner of vehicle wants to avail the benefit of both MV Tax/Addl. Tax/Penalty exemption and Registration Certificate cancellation)

To,

The Taxing Officer

RTO _____

Sub:- Willingness for availing the benefit of arrear tax/ Addl. tax waiver/ exemption as per Notification No. _____ Dated _____ issued by Government in Commerce and Transport (Transport) Department.

Sir,

I/We Mr./Mrs/Ms. _____ S/D/W of Mr. _____ At _____
PO _____ PS _____ Dist _____, State _____ am/are the
registered owner of the vehicle No. _____, Make _____, Type
_____ Model _____, Eng No. _____, Ch No. _____.

The MV Tax/Addl. Tax of my vehicle has been paid upto _____. That I
could not pay the MV tax/Addl. Tax of my vehicle till 31.03.2022 due to -----
----- (Please mention the reason).

My vehicle is not in road-worthy condition due to _____ (please mention
the reason) and I want to cancel the Registration Certificate of my vehicle. My vehicle is
available at _____ PO _____ PS _____ Dt _____
which may kindly be inspected by your officer.

I want to avail the benefit of the arrear tax/ Addl. tax waiver/ exemption for the period
from _____ to _____ and willing to pay the dues in one instalment.

I would therefore request you to kindly accept my application.

Dt _____

Yours Faithfully

Signature:-

Name:-

Address:-

Mob. No.- _____

Email:- _____

PART 2

(To be filled by the RTO office)

Received application from Mr./Mrs/M/S _____ under one time settlement scheme for
his vehicle No. _____ on dt _____ vide application No. _____.
The owner will be intimated in due course for depositing

Signature of receiving officer with Seal

ANNEXURE-3

(Affidavit)
FORMAT FOR SELF DECLARATION

(To be filed in case the vehicle owner has already disposed of the vehicle without obtaining Registration Certificate cancellation certificate from RTO or without any intimation to RTO)

I/We, _____ Mr./Mrs/M/S _____ Aged _____ S/D/W _____ of
 Mr. _____ having _____ permanent _____ residence
 At _____ P.O. _____ P.S. _____ district _____ Odis
 haat present residing at _____ PO _____ PS _____
 Dist _____ in the state of _____ registered owner of vehicle bearing
 registration mark _____ make _____ Model _____ type _____
 engine number _____ Chassis Number _____ do hereby declare and
 state as follows:

- That, my/our vehicle bearing registration mark _____ damaged due to -----
 -----**(Please mention the reason)** on dated _____ and
 was not in roadworthy condition.
- That, I/we have not intimated the fact on such non-use of my vehicle to RTO
 _____.
- That, my/our vehicle was not involved in any criminal case and no order was issued
 to me/us by any court restraining me for non-disposal of my/our vehicle.
- That, my/our vehicle is not under seizure by any court, confiscating agency & law
 enforcing agency of State or Central Government.
- That, on dated _____ I/we have disposed/sold my/our vehicle as scrap or
 otherwise by cutting into pieces to KAWADIWALA/SCRAP DEALER without any
 intimation to RTO _____.
- That, I shall not claim any benefit under Odisha Scrappage Policy-2022.
- That, the facts stated above are true & correct. In case any information as furnished
 above found to be false or incorrect or in case my/our vehicle is found plying on the
 road, I shall be liable to pay the tax/ Addl. tax with the penalty for entire period for
 which the tax/ Addl. Tax. has not been paid till date and I shall be held liable for
 prosecution.

Date:

Full signature of owner of vehicle

Executed before me.

Executive Magistrate

Annexure-4**FORMAT
PART-1**

(In case owner has disposed of/sold the vehicle without intimating the RTO)

To,
The Taxing Officer
RTO_____

Sub:- Willingness for availing the benefit of arrear tax/ Addl. tax waiver/ exemption as per Notification No._____ Dated_____ issued by Government in Commerce and Transport (Transport) Department.

Sir,

I/We Mr./Mrs/M/S_____ S/D/W of Mr._____ At _____
PO_____ PS_____ Dist_____, State_____ am/are the
registered owner of the vehicle No._____, Make_____, Type
_____ Model _____, Eng No._____, Ch No._____.

The MV Tax/Addl. Tax of my vehicle has been paid upto _____. That I
could not pay the MV tax/Addl. Tax of my vehicle till 31.03.2022 due to-----
----- (Please mention the reason).

I/We have disposed of/sold my/our vehicle No._____ by scrap cutting into
pieces without any intimation to the RTO. I am enclosing herewith an Affidavit duly
executed by me before the Executive Magistrate,..... .

I want to avail the benefit of the one time settlement of arrear tax/ Addl. Tax 7 penalty
scheme for the period from _____ to _____ and am willing to pay the dues in one
instalment.

I would therefore request you to kindly accept my application.

Dt_____

Yours Faithfully

Signature: _____

Name: _____

Address: _____

Mob. No. _____

Email: _____

PART 2**(To be filled by the RTO office)**

Received application from Mr./Mrs/M/S _____ under benefit of one time arrear tax/
Addl. Tax & penalty waiver/ exemption for his vehicle No. _____ on
dt _____ vide application No. _____. The owner shall be intimated in
due course for depositing the dues.

Signature of receiving officer with Seal